

# HOUSE . . . . . No. 2368

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By Ms. Gobi of Spencer (by request), petition of Michael Leonard for legislation to exempt agricultural and horticultural land from the conveyance tax. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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AN ACT RELATIVE TO THE ASSESSMENT OF AGRICULTURAL AND HORTICULTURAL LAND.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 Section 12 of Chapter 61A of the General Laws is hereby
- 2 amended by inserting the following in line 6 after the word
- 3 “law”:— Conveyance of said land to Chapter 61 or Chapter 61B
- 4 of the General Laws shall not be subject to a conveyance tax.